Taxes V. 6.

THE CASE OF THE SALT-DUTY AND LAND-TAX,

Offered to the

CONSIDERATION

OF EVERY

FREEHOLDER.

LONDON:
Printed for J. ROBERTS, near the *Oxford-Arms*, in *Warwick-Lane*.
M.DCC.XXXII.

THE CASE OF THE Salt-Duty and Land-Tax.

IT is natural for the Publick to favour the Patriot, whilſt the Patriot favours the true Intereſt of the Publick. But it is neceſſary to examine into the Pretenſions of thoſe who aſſume to themſelves that Character; that the World may be no longer

deluded by ſpecious Pretences only, and implicitly worſhip every falſe Idol, who claims their Adoration. There are Hypocrites in Politicks, as well as in Religion; and it becomes every honeſt Subject to guard againſt their Artifices: Men, who have the Good of their Country ever in their Mouths, but never at their Hearts: Whoſe Ambition is the ſole Motive of their Actions; who maliciouſly aſperſe every Adminiſtration in which they bear not a ſhare; and unreaſonably oppoſe every Meaſure, which they cannot direct.

SINCE, therefore, we cannot know the Patriot by his Profeſſions, we muſt ſearch for him in his Actions; by which alone we are to judge of every Man's Sincerity. A late Occaſion has happily preſented itſelf, which made it

it very difficult for many to keep on the Mask; their Conduct on that occaſion has expoſed them in their proper Colours, and may convince the World, that they are better Party-Men than Patriots: It is now evident, that they are ready at all times to oppoſe the Publick Good, for the ſake of oppoſing the Adminiſtration; and that they rejoice only when the People ſuffer, and ſuffer only when they rejoice. What elſe can account for the late Behaviour of the pretended Patriots, who ſo ſtrenuouſly oppoſed the Reduction of the Land-Tax? After ſo many Complaints of Grievances, why did they vote for the continuance of the greateſt? Or why, after ſo many profeſſions of regard for the Landed Intereſt, did they ſacrifice it in the tendereſt Inſtance? I leave it to every Freeholder in *Great Britain*

to conſider what Obligations he has to theſe Men; and appeal to him, whether he can believe them ſincere Friends to himſelf, or to the true Intereſt of their Country?

HIS Majeſty had no ſooner, by his Prudence, eſtabliſhed the Peace of *Europe*, than he turned his Thoughts to the domeſtick Happineſs of his Subjects: And conſidered in what Inſtance he might give them eaſe, after he had provided for their Safety. The ſame Men who oppoſed the Peace in every Step of the Negotiations, have now contributed their Endeavours to deprive us of the Fruits of it. When the Miniſtry declared, that they intended to reduce the Land-Tax to One Shilling in the Pound, they immediately took the Alarm, and made uſe of all Stratagems

tagems to prevent it: They foreſaw how agreeable it would be to the Nation; and had reaſon to fear it would too much ingratiate the Perſons that propoſed it. What then muſt they do? It was a Point too popular for them not to oppoſe; and too reaſonable for them to oppoſe openly. It was therefore neceſſary to find out ſome falſe Pretences to palliate their Conduct, and to caſt a Miſt before the Eyes of the People. They gave out, that the taking off the Shilling from Land would be for one Year only; and that by reviving the Duty upon Salt, the Miniſtry had ſubſtituted in its ſtead a Tax more grievous to the Nation.

AS to their Inſinuation, that the Reduction of the Land-Tax will be for one Year only; I will not venture to affirm whether it will

will be ſo or no: I do not pretend to their Spirit of Prophecy, but ſhall leave it to Time to determine. But I dare believe, that, if we continue in our preſent happy Circumſtances, it will have a longer Date; and that the Perſons to whom we owe this Bleſſing, will perſevere in their generous Intentions of eaſing the Landed Intereſt, whenever they have it in their power. But be that as it will: Suppoſe it be a Relief for one Year only, is it not very agreeable? And I appeal to any Perſon of a moderate Fortune in Land, whether he does not find it very conſiderable; and whether he will not ſave more by it one Year, than he will pay to the Salt-Duty in many? If this be the caſe, I would again ask him; whether he thinks it at all unſeaſonable at this time? I believe no Man of common Senſe will ſay, that he does:

does: I believe no Man will complain, that he is eaſed in an Expence, which he has laboured under for forty Years together, which he always eſteemed a Grievance, and which he almoſt deſpaired of ever ſeeing leſs. We may be compared to Perſons, who have long travelled under a heavy Burthen; we ſhould be overjoyed to be at the end of our Journey; but till we can arrive there, we think it no ſmall Satisfaction to ſtop, and take ſome Refreſhment by the way.

AS to the Aſſertion, That the Duty on Salt is more grievous than the Land-Tax; I ſhall demonſtrate the Falſity of it, by conſidering the Nature of theſe Taxes, and the Manner in which they are raiſed; and I think very few Words will ſuffice for that purpoſe.

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THAT Tax is moſt grievous, which is moſt felt, and moſt complained of. The Land-Tax is a Load which the People have groaned under almoſt from the time of the Revolution, to this day: And no Man, who was ever in the Country, can be inſenſible of their Murmurs upon that account. But who ever heard them complain of the Salt-Duty? It was a Trifle which they never regarded: when it was impoſed, they expreſſed no uneaſineſs; nor any joy, when it was taken off. And what is the reaſon in both caſes? The Land-Tax is grievous, becauſe it is borne by part of the King's Subjects only; perhaps not a twentieth Part, (for I believe the Proprietors of Land ſcarce amount to that number,) whilſt the moneyed Men are excuſed from their ſhare of the Burthen.

then. If it be alledged, that Perſonal Eſtates are chargeable by the Land-Tax Act, I grant that they are; but every one knows that they are ſeldom or never charged: for Money is of a tranſitory Nature; it ſhifts ſo often from Place to Place, and Perſon to Perſon, that 'tis impoſſible to know where, or in whoſe hands to charge it. And it will be difficult to aſſign any reaſon why a Man that is worth but twenty Shillings a Year in Land, ſhall pay two Shillings, when one that is worth a hundred thouſand Pounds in Money, ſhall not contribute one Farthing. Again, let us conſider, that as the Land-Tax is a partial Tax, ſo it falls on that part of the People, who not only bear their Proportion of all other publick Taxes, but are ſubject to the Repairs of Churches, the Relief of the Poor, the Amendment

of the Highways, and ſeveral other extraordinary Incumbrances, in the reſpective Pariſhes, where their Lands lie: for tho' theſe Charges are paid immediately by the Occupier, yet they fall ultimately on the Landlord; who is obliged on thoſe accounts to let his Land ſo much the cheaper.

I believe it is evident from what I have ſaid, that the Land-Tax is very grievous to the People: but we ſhall find the Salt-Duty ſubject to none of theſe Inconveniences. It is a Tax upon a Commodity, which is in its own Nature very cheap, and which is not conſumed in ſuch a Quantity in any Family, as to make it very expenſive. It is a Tax which is laid on the People in general, where every one pays in proportion to what he conſumes; where generally every one's Con-

Conſumption is in proportion to his Circumſtances. It is a Tax which does not prejudice the Traffick of the Kingdom; for whenever the Merchant exports Salt, or any thing in which it is employed, he is allowed a Drawback, and pays no Duty; ſo that his Goods are not enhanced in their Price, and conſequently rendered leſs ſaleable in foreign Markets. It is a Tax which does not prejudice the Manufacturer; for when Salt is uſed in any Manufacture conſumed at home, if the Manufacturer pay the Duty, he raiſes his Goods in proportion (nay, generally, more than in proportion) when he ſells them; and the Conſumer pays it in the end. It is a Tax that does not affect the Farmer, for he hires his Land the cheaper of his Landlord; and I need only appeal to Matter of Fact, as a Demonſtration of the

Truth of what I advance: for I am credibly informed of ſome Gentlemen, who, on the taking off the Salt-Duty, computed what their Tenants annually paid to it, and raiſed their Rents in proportion. But indeed the Duty which a Farmer pays for Salt conſumed in his Houſe, is very inconſiderable: it is chiefly employed in ſalting of Hogs; a Peck of Salt will cure a Hog of a common ſize, and the Duty on a Peck of Salt is ten Pence: and I would fain know, if there are ſo many Hogs conſumed in any one Family, as to make that amount to a Sum to be complained of. As to Salt employed in the Dairy, the Farmer may well afford to pay any Duty for it; for a Pound of Salt, as it ſtands charged with the preſent Duty, coſts him but about a Penny; when it is mixt with his Butter and Cheeſe,

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he ſells it out again by Weight, and receives for it Five-pence or Six-pence. Who then is the Sufferer by the Salt-Duty? If any body, it is the Labourer: but it will be found that he has no reaſon to complain. If he has no Eſtate, yet he owes the Protection of his Life and Liberty to the Government, and ſhould conſequently contribute his Mite towards its ſupport. And indeed it is but a Mite that he contributes in this caſe. If he kills a Hog, he will pay Ten-pence to the Duty; and I believe he will ſcarce pay another Ten-pence for what he conſumes more in his Family. But will he be a Loſer by this, if a Shilling is taken from the Land? No; he will be a Gainer. His Landed Neighbours will have more Money to ſpend in Hoſpitality; they will have more to ſpend in the Improvement of their

their Eſtates; and he is the Perſon that will reap the Benefit: one Meal or two, or a Day's Labour extraordinary in Harveſt, will make him ample amends for his ſhare of the Duty.

THIS is ſufficient to ſhew, that the Salt-Duty is an eaſy Tax when compared to the Land-Tax: And the truth of it will yet more evidently appear, when we conſider the manner in which each is raiſed.

THE Salt-Duty is raiſed in an equal uniform manner: It is a Sum certain on a fixed Quantity; the ſame at all Times, and in all Places; to which no one can avoid paying his proportion, and to which every one pays in proportion alike. I wiſh I could ſay there was the ſame Equality in the

the Land-Tax: if there was, One Shilling in the Pound would raiſe more in a Year for the Service of the Publick, than two do at preſent. But the Land-Tax is not only a partial Tax in it ſelf, but is alſo partially charged upon the Perſons who pay it. A Partiality too groſs not to be perceived, and almoſt too monſtrous to be credited; too ſcandalous to be thought of, and almoſt too grievous to be borne: A Partiality more irkſome than even the Tax itſelf. For in the bearing of publick Charges, it is ſome ſatisfaction to every Man to think, that he has Neighbour's Fare; but in the Land-Tax, there are no two Counties, no two Pariſhes, nor ſcarce two Perſons in *England*, conſidering all Circumſtances of their Eſtates, that pay alike. This Tax is raiſed according to an

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Aſſeſſment made in the Year Ninety-two; and to that Aſſeſſment we owe the preſent Inequality. Thoſe who had then a regard to their own Character, or to the Preſervation of the Government, gave in the true Value of their Eſtates to the Aſſeſſors; when they, who had no concern for either, concealed it: the firſt have ever ſince ſuffered for their Loyalty, whilſt the others have been reaping the Fruits of their Inſincerity. So that the Land-Tax on the foot it now ſtands, is the moſt unequal Tax that was ever impoſed in any Age upon any Nation. When it is at four Shillings, a Man perhaps in *Kent* or *Eſſex* ſhall pay the full, or ſometimes more; in *Norfolk* or *Lincolnſhire* he ſhall pay three Shillings; in *Staffordſhire* or *Shropſhire* two; in *Devonſhire* or *Yorkſhire*

ſhire Fifteen-pence; in *Cornwall*, *Cumberland*, or *Wales* Nine-pence. Now I would ask any reaſonable Man, why ſuch a Tax ſhould be continued, if you can ſubſtitute another in its room, eſpecially one ſo equal as the Salt-Duty? I hope thoſe, who have begun this good Work, will in time perfect it: that they will take away the Whole, as they have Part; and ſupply the current Expence of the Year ſome other way. It would be the moſt glorious Service they could do to their Country; and would tranſmit their Names with honour to Poſterity. And I ſhould think it might be done by laying a Tax, either on one or two Species of Commodities in common uſe, or on ſome favourite Vanities of Mankind.

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THERE is another Circumſtance in raiſing the Land-Tax, which makes it leſs agreeable than the Duty upon Salt; which is the Power of the Commiſſioners and Aſſeſſors. The Sum to be raiſed in every Pariſh is fixed and certain; but the Proportions by which it is to be raiſed on the ſeveral Eſtates within the Pariſh, are to be adjuſted annually by theſe Officers; and varied as occaſion requires. In this their Power is arbitrary, and from their Determination lies no Appeal. How juſtly they exerciſe this Power, I appeal to their own Conſciences; and ſometimes how unjuſtly, I appeal to the Experience of thoſe who are converſant in the Country: I fear it will be found, that they ſometimes ſpare their own Eſtates, and rate their Neighbours according

according to the Meaſure of Favour or Prejudice that they bear them.

I have heard it made an Objection to the Salt-Duty, that the Charge of collecting it is very conſiderable. I confeſs it is ſo: But thoſe who make this Objection would do well to conſider, that the raiſing of the Land-Tax is likewiſe attended with no ſmall Expence. At two Shillings in the Pound, the Money yearly paid to Clerks, Collectors, and Receivers, exceeds the Sum annually paid for collecting the Salt-Duty. Add to this, the Money ſpent by thoſe Officers, by the Aſſeſſors and Commiſſioners at their ſeveral Meetings, and by the Perſons who are obliged to attend them there; and I doubt not but the Account will be doubled. And if you

take into it, the Trouble of Attendance, the Loſs of Time, and Avocation from Buſineſs, I believe on the whole Computation it will appear, that the Method of collecting the Land-Tax is almoſt as expenſive, and infinitely more Burthenſome to the People.

ANOTHER Objection to the Salt-Duty, is the Number of Officers employed in it; who, 'tis ſaid, may endanger our Liberties by their Influence in Elections. But what is their Number? about ſix or ſeven hundred: a Body too inconſiderable to face the Army which I ſhall bring into the Field againſt them. Allow me one Commiſſioner, two Aſſeſſors, and two Collectors, in each Pariſh; and I think I ſhall have a Body of fifty or threeſcore thouſand Men, with a decent Retinue of Clerks

to

to attend them, and a ſuitable number of Generals, called General-Receivers. I muſt now ask another Queſtion, which is, What Influence theſe Salt-Officers can have in Elections? A Body of mean inconſiderable Men, without Eſtates, and conſequently without Power; confined to the Counties where the Salt is made; and to ſuch too, as ſend but few Members to Parliament. Were I diſpoſed to indulge any vain Apprehenſions of Danger, they would ſooner ariſe from another Quarter. The Crown appoints the General-Receivers, as well as the Officers of the Salt-Duty; and could there be any Danger to the Conſtitution from Perſons ſo appointed, I ſhould apprehend it much more from Men of conſiderable Fortunes, (as the Receivers muſt be, to qualify them for their Truſts)

Truſts) than from a few beggarly Fellows, who are attending upon a Salt-Pan in *Cheſhire*.

I have now gone through the Subject I propoſed; and flatter myſelf that I have made it evident to the meaneſt Capacity, that the Salt-Duty is much eaſier than the Land-Tax, and raiſed in a manner leſs grievous to the People. If it be ſo; will it not be natural for every Land-holder in the Kingdom to enquire, why ſo many Gentlemen oppoſed it? It may be anſwered, That moſt of them were conducted by their Leaders. But then, what could induce the leading Men to ſuch a Conduct? From what I have ſaid, it is plain, it could not be the Intereſt of their Country; and as plain, that it was not immediately their own Intereſt. It

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muſt therefore be ſome Motive more prevalent than both; and what could that Motive be? unleſs a Spirit of Party; a Paſſion for Power; a Deſire of Diſtreſſing, and a Hope of Supplanting the Miniſtry. Theſe are the Principles upon which many have long acted, and upon which they ſtill continue to act: Which have inſpired them with ſo many little Arts, to render the Adminiſtration odious to the People, as an ingenuous Mind would diſdain to put in practice. What idle Dreams have they not invented, what airy Phantoms have they not raiſed, to amuſe and terrify the Nation! The Reputations of Great Men have been unjuſtly aſperſed, their Perſons vilified, and their Conduct arraigned and cenſured: Actions imputed to them, which they never thought of; and

Deſigns,

Deſigns, which they never entertained: All the Misfortunes of paſt Times, and all that may ever happen in future, have been placed to their account. Groſs Miſrepreſentations have been made of the State of the Nation, both at home and abroad. No Treaty is politick; no Alliance advantageous; in Peace we are inglorious, in War we are unjuſt. At home, when we are moſt happy, we are told we are moſt miſerable; and to whom do we owe our Miſery, but a corrupt and unskilful Miniſtry? Sometimes, we are told, we have no Liberty, ſometimes no Religion, ſometimes no Property, ſometimes no Trade, ſometimes no Juſtice, ſometimes no Money; we are robbed of every Bleſſing by turns, and who are the Spoilers, but the ſame wicked, corrupt, and unskilful Miniſtry?

ſtry? Is there any Crime diſcovered, any Misfortune complained of, to whom muſt we impute them but to the Miniſtry? It has been already hinted, that they are the Authors of the Frauds in the Charitable Corporation; and I wonder they have not been yet charged with the burning of *Tiverton* and *Blandford!* If we ſhould have a Storm at Sea, or a bad Harveſt, I doubt not but they muſt anſwer it. Such Invectives may for ſome time delude the Vulgar, but can never paſs upon Men of Senſe. And I believe it will not be long, before even the moſt Ignorant diſcern the Impoſture, and expreſs a juſt Contempt for the Perſons who would miſ-lead them. They will no longer take Fictions for Facts, Inſinuations for Arguments, and general Aſſertions for Proofs. When

they are told of Grievances, they will expect a Proof of ſome particular Grievance: and when they hear of Corruption, they will expect ſome Inſtance of it, and to know how it is imputable to the Miniſtry. Otherwiſe, theſe general Declaimers muſt paſs with them for Incendiaries only; who, by raiſing a Diſcontent in the Nation, deſign to throw it into Confuſion, and to divide the Spoil. If there are Grievances, they have now ſhewn the World, that they are not the Perſons willing to redreſs them: And if there is Corruption, they have directed us to no other Place where to find it, but in their own Hearts. Their Oppoſition to the Salt-Duty, and to the taking off the Shilling in the Pound from Land, may ſerve to inſtruct the People who are the true Patriots. It is a Demonſtration,

tion, that there are Perſons, who profeſs themſelves Advocates for the Country, aiming at Preferments at Court; and that there are others who enjoy thoſe Preferments, that are ſincere Friends to the Country.

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tion, that there are Persons, who profess themselves Advocates for the Country, aiming at Preferments at Court; and that there are others who enjoy those Preferments, that are sincere Friends to the Country.

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